



## STATE OF IDAHO

PRIVATE RAILCAR FLEET  
OPERATOR'S STATEMENTIDAHO STATE TAX COMMISSION  
CENTRALLY ASSESSED PROPERTYP O BOX 36  
BOISE ID 83722  
(208) 334-7722

(For Tax Commission use Only)	Tax Year	Name of Railcar Company
Address (Number and street, city, state, ZIP Code)		
Name of officer to whom notice of assessment and correspondence should be sent		
Mailing address of officer (if different from above)		
Preparer's Name		Preparer's Fax Number

## FLEET INFORMATION

1. Cars in fleet at beginning of year	
2. Plus cars added during the year	
3. Less cars retired during the year	
4. Cars in fleet at end of year	
5. List all car marks owned, held, possessed or controlled as of December 31 of year just ended:	

Figures in this statement are reported in: ☐ U.S. Dollars ☐ Canadian Dollars ☐ Mexican Pesos

## MILEAGE INFORMATION

6. Total system miles traveled of all cars owned, held, possessed or controlled	
7. Total miles traveled in Idaho of all cars owned, held, possessed or controlled	

## COST DATA

AAR Car Type	Year Built	Year Acquired	Quantity of Cars	Acquisition Cost	Replacement Cost (Optional)
Grand Totals					

Under the penalties of perjury, I hereby certify that this return (including all accompanying schedules and statements) to the best of my knowledge and belief is true, correct and complete, and lists all railroad cars owned, held, possessed or controlled.

Officers Signature	Date	Officers Printed Name	Daytime Phone
Preparer's Signature	Date	Preparer's Printed Name	Daytime Phone

### GENERAL INSTRUCTIONS

1. This statement and any additional documentation you wish to have considered is for the calendar year ending December 31, 1999 and must be submitted to the Idaho State Tax Commission by April 30, 2000. Failure to comply with Section 63-411(1), Idaho Code, and rule IDAPA 35.01.03.416 will result in the final estimate of Idaho value being increased by 50% in accordance with the law.
2. Follow all instructions carefully. If inadequate information is received the Idaho State Tax Commission staff will estimate the missing data and assess with a possible penalty [§ 63-411(1), Idaho Code].
3. Answer all questions, attaching additional sheets where necessary. If the information requested cannot be provided, briefly explain why or state "not available" (NA).
4. Explain unusual entries and discrepancies on referenced supplemental pages.
5. If the space provided is insufficient, insert additional pages. Photocopies or computer generated pages may be used.
6. Private cars are all railroad cars and locomotives that are stenciled and registered in the Universal Machine Language Equipment Register (UMLER) with car marks ending with "X," otherwise known as private marks. This includes cars under each railroads' control that still contain private marks and excludes railroad marked cars if they are assessed with the railroads. Cars having railroad marks that are not assessed as part of a railroad's operating unit within the United States, Canada or Mexico must be treated as private cars and their railroad marks must be treated as private marks for the purpose of completing this statement [§§ 63-201(15) and 63-404, Idaho Code].
7. Any entity having possession of cars with the same private marks as cars that accumulated mileage in Idaho last year, must file this statement for all cars carrying the same private marks as those that were in Idaho. An entity is considered to have possession if it owns, leases, manages, or otherwise holds cars on December 31 of the calendar year just ended [§§ 63-201(15) and 63-404, Idaho Code]. For these instructions, all cars means all cars in existence on December 31 of the calendar year just ended.
8. A 50% penalty shall be assessed on cars with private marks having mileage in Idaho and not included in any of the private railcar fleet operator statements received by the State Tax Commission [§ 63-411(1), Idaho Code].
9. Even if your cars are in the state **only** for repair or maintenance, you are still required to file an operator's statement. This operators statement must disclose that your cars were in the state only for repairs and must also disclose the number of cars repaired, their route in and out of the state, and both the name and location of the repair facility. The State Tax Commission may verify this information.
10. For each AAR (Association of American Railroads) car type letter and numeric in your fleet, first categorize by combining all cars with the same year built and same year acquired on one line. For leased or managed cars, use cost data from the current owner. If any rebuilt years are used as a substitute for year built, put an "R" next to those years in which cars were rebuilt. Include all cost that were incurred with acquiring the cars and getting them ready for their first use by the current operator. Replacement cost is the average cost per car to have a builder replace these cars with new cars or comparable utility.

**If you have any questions about this form, please call the  
State Tax Commission office at  
(208) 334-7722**

**SUPPLEMENTAL PAGE**

## SALES DATA

Complete this section for cars and locomotives acquired prior to the reporting year and sold during the reporting year for the purpose of transporting products by rail. Omit sales caused by cars being wrecked and any scrap sales.

[illegible]

- 1 Include the AAR car type letter and numeric, for example, T104, H350, etc. Do not put LO for a C113 or any other covered hopper. Please use AAR car type, not AAR mechanical designation such as LO or generic car descriptions like tank, covered hopper, etc.
- 2 Enter the amount the cars sold for during the reporting year. If the sales price is either in excess of or below arms-length cash equivalency transactions due to bargain purchase options, favorable financing, distress sales or any other cause, attach additional sheets explaining the details of each sale and reference the details to the respective line items on this page.
- 3 Replacement cost is the average cost per car to have a builder replace the sold cars with new cars of comparable utility.